

**IN THE UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF OHIO – EASTERN DIVISION**

In re: :
 : Case Number: 14-52011
Jordan N. Badenhop :
Sarah L. Badenhop, : Chapter 13
 :
Debtors. : Judge John E. Hoffman, Jr.

**OBJECTION OF CREDITOR STATE OF OHIO DEPARTMENT
OF TAXATION TO TRUSTEE’S NOTICE OF INTENT TO PAY CLAIMS [DOC. 31]**

Now comes Attorney General Mike DeWine, acting through special counsel duly appointed as provided in Ohio Revised Code Section 109.08, on behalf of Creditor, the State of Ohio Department of Taxation (“DOT”), and objects to the Trustee’s Notice of Intent to Pay Claims [Doc. 31] as detailed more fully in the accompanying Memorandum in Support.

Respectfully submitted,
Mike DeWine
Attorney General of Ohio

/s/ Danielle M. White
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Department of Taxation

MEMORANDUM IN SUPPORT

DOT originally filed its claim in this matter on May 21, 2014 as claim number 18. On that claim, the personal income tax assessment for 2012 (assessment no. xxxxx9298) (the “Assessment”) was listed as non-priority. The Trustee’s Notice of Intent to pay filed on March 9, 2015 accordingly proposed to pay this assessment as non-priority.

It has since been discovered that the Assessment was incorrectly classified on the original proof of claim, as the tax and interest are entitled to priority treatment under § 507(a)(8)(A)(i). The personal income tax return for 2012 was due on April 15, 2013. That date is within three years of the bankruptcy filing date of March 26, 2014. DOT amended its claim on March 16, 2015 to reflect the priority treatment of the Assessment.

WHEREFORE, for the foregoing reasons, DOT objects to the Trustee’s Notice of Intent to Pay and asks that it be allowed a priority unsecured claim of \$1,164.14 and a general unsecured claim of \$109.28.

Respectfully submitted,
Mike DeWine
Attorney General of Ohio

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CERTIFICATE OF SERVICE

I certify that a copy of the foregoing was served by regular U.S. mail, postage prepaid, on this 27th day of March, 2015, upon:

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